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EXHIBIT B

LEGAL DEPARTMENT

23 January, 2008

Mr. Pinchas Buchris Director General Israel Ministry of Defense HaKiriya Tel Aviv

Re: Wilson, et al vs. Imagesat, et al.

Dear Mr. Buchris:

In July 2007, the above-referenced law suit was filed in the Southern District of New York. IAI and Elbit Systems, and several of their current and former executive officers, are named defendants in this lawsuit. A copy of the complaint is attached for your reference. As you may note, the complaint contains numerous references to the Government of Israel, including the Ministry of Defense, and makes allegations relating to sensitive areas of interest to the IMOD.

In October 2007, the defendants filed motions to dismiss this lawsuit on various procedural and technical grounds. The plaintiffs have until January 30, 2008 to file their response/s to these motions with the court.

In light of the above, we would appreciate receiving, at your earliest convenience, the views of the IMOD regarding this matter, including its views with respect to the allegations made by the plaintiffs that are of particular sensitivity or concern for the IMOD.

Thank you for your attention to this matter.

Very truly yours,

Aryen Klein

Deputy General Counsel

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